SENATOR HILL DECLARES THE TAX TO BE AN EXCISE TAX.

And that as Nuch It Is Unconstitutional, Because It Is Unequal, Ununiform, and Unjust-He Recognizes the Impossibility of Having It Repealed at This Session, and Critteless the Trensury Regulations for the Assessment and Collection of the Tax-He Says the Next Congress May Mepcal the Law and He Does Not Suppose that the President Would Veto the Repent-Senator Quny Speaks in Pavor of Preventing the Execution of the Law -Mr. Hill's Amendment Ruled Out on

a Point of Order-An Appeal Pending. WASHINGTON, Jan. 11 .- The debate in the Senate on the income tax was fairly launched to-day by Senator Hill's comprehensive speech, and the discussion is apt to run over until next week, despite the efforts of Senator Cockrell to rush the bill to a vote at once. There are a large number of amendments to be voted upon, but efore that stage is reached the discussion ant to take a very wide range. The speeches day, except that of Senator Hill, were short, but to-morrow the debate may be of a more the floor early in the day, and it is understood that he will deliver a comprehensive speech upon the financial, political, and legislative situation, with particular reference to the necessity and probability of some kind of legislation designed to put enough money into the Treasmry vaults to meet the expenses of the Govern-

After some routine business had been disposed of, the Urgency Deficiency bill was taken up, the pending question being on Mr. Hill's amendment giving the United States courts jurisdiction over the question of the constitu-tionality and validity of the income tax.

Mr. Hill (Dem., N. Y.) then addressed the Senate. He complained of a remark of Mr. Peffer's (Pop., Kan.) yesterday, intimating that he had intended to fillbuster against the bill, and said that nothing had taken place since he had been a member of the Senate which justified the in-

Mr. Peffer denied that he had used the word "filibustering" since he had been a member of What was the precise expression?" Mr. Hill

What I said was this," Mr. Peffer replied, "that I was satisfied that the Senators from New York and Pennsylvania (Hill and Quay) and their coadjutors had made up their minds to defeat the collection of the income tax, if in their power to do so, and that this movem the offering of an amendment, was the first step in that proceeding; so I hope the Senator from New York will not again even suspect that I have any feeling of that kind toward him. He has been extremely polite, courteous, dignified, and Senatorial in all his deportment so long as I have been a member of this body."

'The Senator," said Mr. Hill, " may not have used the precise word 'filibustering,' and I think now that he did not, but, nevertheless, I think that the fair intimation from his remarks was that in some way or other the Senators from New York and Pennsylvania were going to defeat this income tax, if possible, by some methods not exactly in accord with the usual methods of opposition." I certainly did not mean that," Mr. Peffer

protested. "Then I accept the Senator's disclaimer," said Mr. Hill, "This subject, Mr. President, is a most important one; not merely the question of the appropriation of moneys to enforce the income tax, but I concede that other considerations are involved also. The Secretary of the Treasury, in the discharge of his duty, has made certain regulations for the collection of this tax. to which I propose to call the attention of the Senate and the country; and this appropriation, of itself, draws the attention of the country again to the importance of this legislation. I propose to review certain of the considerations

Mr. Hill then went on to read an argument, fortified by quotations from the writings of pub-licists and the decisions of the courts, to show that an income tax is an excise tax; that by the terms of the Constitution an excise tax must be uniform; and that the income tax provision in the tariff law is unequal, ununiform, and unjust. It was not uniform, he declared, because, among others, it exempted all incomes under \$4,000. He did not, he said, ask for a repeal of the Income Tax law, as he recognized the impossibility of having it repealed. He should simply criticise the Treasury regulations for the assesstion to the taxation of rents of real estate. It was conceded, he said, that Congress had no power to lay a tax on land and call it an excise tax; but a tax on the income from real estate virtually a tax on the real estate itself. He denied the authority of the Secretary of the Treasury to require citi-zens to make returns of the income derived from rents, and he denied the authority of Congress to tax such income. If an assess ment were invalid because not made by the offi-cer designated by Congress or made not by the process of law, or because any other restriction of the statute was not obeyed, the enforcement

process of law, or because any other restriction of the statute was not obeyed, the enforcement of the tax would be illegal, and he contended that that would be the case under the Treasury income tax regulations. He protested against the Treasury interpretation of the law and against the interjection into it of instrumentalities not contemplated by Congress.

The income tax provisions themselves he characterized as "a sliushod piece of legislation." The citizen had under it next to no protection. Just as the basis of ad valorem duties was an appraisement, so the basis of the levy of an income tax was an appraisement. If Congress should decide, or if the courts should decide, that the repealed machinery of former income tax laws was ravived, so that refunds could be made by the Treasury, then the innumerable ambiguities and contradictions of the Income Tax law would produce a pressure on all departments of the Government to get back the tax illegally exacted; and it would be very difficult, even under the most careful regulations by Congress, to retain a tax against which the legal profession of the country was prejudiced. For these reasons it seemed to be the duty of Congress to reconsider the recent income tax legislation and to remove those ambiguities; otherwise it was reasonably certain that the experience of the war period as to the refund of the tax would be repeated. Taxpayers and their agents would besiege the Treasury Department, Congress, and the courts, claiming the refund of the tax paid. Mr. Hill illustrated a point against one of the rules by the case of the great newspapers of New York, organized as corporations under the State laws. These were to pay two per cent, on their annual profits; but why, he asked, should not the trustworthy statement of their proprietors be taken as correct, without an inquisitorial acrutiny of their books by assessors and the necessary exposure of their business secrets? He declared that in the argument he had submitted he had no partisan object to serve. He was sure

present snape, either on the taxpayers, the excutive officers, or Congress. The law had been passed, and he had no expectation that this Congress would repeal it.

"I put a stress," Mr. Hill continued, "on the word 'this' Congress. It is the Congress which enacted it. Now there comes an appropriation to carry it out. I concede the general rule to be that there ought to be an appropriation to carry out every existing law, duly enacted. I have always been a believer in that doctrine. Still, there may be occasions when it is the duty of Congress to withhold an appropriation to execute a law that affects the life and liberty of the citizen, or affects the rights of great political parties. That is a power which is exercised only once in fifty or a hundred years by the House of Commons in England in asserting the right and majesty of the people. I suggest, however, that the objections which have been raised to this appropriation require some additional legislation. I think it is our duty to pause and reflect and see what we have enacted. You recollect the closing days of the debate on the Tariff bill. You recollect how hurriedly some of its sections were passed over. The necessity of action on the part of a political party was apparent. This income Tax law has never been enforced. It is an existing statute, it is true, but for all practical purposes and effects it is just now going on the statute book. It was inserted as the price of tariff reform and a condition why Senators would support the Tariff bill.

"The Senator from Kansas (Mr. Peffer) was right yesterday when he assumed the championship of this appropriation. It is to carry out a principle of his party—not of the Democratic party nor of the Republican party. Therefore, it was proper for him to come forward as the one of the chair proved the statutes of the country. I

need not recite the circumstances under which the compromise was made, by which Senators voted for the income tax with the tariff reform legislation. Senators foil, while they did not like the income tax and thought it unwise and inexpedient, that it was a compromise, and they consented to vote for it. It was put in to satisfy certain members of Congress and Senators, not to carry out a single Democratic doctrine. It never has been declared to be a Democratic principle by any national convention of the party.

principle by any national convention of the party.

"The Senator from Missouri (Mr. Cockrell) saw fit yesterday to speak of the results of the recent elections, and he referred to the fact that in the State of New York the income tax was disapproved in the Democratic platform and that the candidates on that platform were defeated. I point him to the fact that the same disapproval of the income tax was in the Republican platform of New York. So far as that State is concerned, there was and there is but little difference of opinion on that subject. But so interested was the Senator in the affairs of my State in respect to this income tax that he forgot to mention the fact that in his own State of Missouri the Democratic Convention adopted a platform favoring the income tax; and he did not speak of the result of the election there. [Laughter, I should not have referred to the recent elections as bearing upon this question if it had not been dragged into the debate by the distinguished Chairman of the Committee on Appropriations.

elections as bearing upon this question, if it had not been dragged into the debate by the distinguished Chairman of the Committee on Appropriations.

"I think that no Democrat finds very much consolation in referring to the resuit in New York, Missouri, or any other State last fall. [Republican laughter.] We must wait until the clouds roil by; and i suppose that at some future time the prospects of our party will revive. I do not know a single State where the cause of the party was aided by the insertion of this income tax in the tariff law. If we are to accept the verdict of the people last fall as conclusive, our Republican friends would argue for the condemnation of the lincome tax, for the condemnation of the Wilson-Gorman-Brice-Somebody bill, whatever it was [laughter], and for the condemnation of all our legislation of last year; and I think that the less we have to say about it on our side at this particular time the better. I suggest the query whether the situation now may not be somewhat different from an ordinary appropriation to carry out an existing law. The next Congress may repeal it, and I do not suppose the President will interpose his voto. The President in his famous Wilson letter told the country how he deprecated the enactment of the income tax, and I simply speak of probabilities. It is not probable with that declaration before the country that he would disapprove a repeal of the Income tax, if the new Congress shall see fit to repeal it.

Mr. Dubols (Rep., Idaho) addressed the Senate, His speech was chiefly devoted to the silver question. Concluding, he said:

"The folly of makeshift legislation, enacted only to be ropealed, has been fully demonstrated. It were better to continue as we are, with the gold standard and all of its necessary and attendant evils, than to resort to any more experiments in that line. We are threatened that if the present currency laws remain unchanged the country will soon be upon a silver basis. Perhaps this is true. I am somewhat inclined to think it is. This

consideration of the bill and amendment be postponed till the first of February next. In support of that motion he said:

"I believe it is the duty of the national Legislature to exercise its power to the point of exhaustion in order to prevent the carrying into effect the provision of the Tariff act of 1804 for the collection of the income tax. I believe it to be the highest privilege of the majority of this chamber to prevent the carrying out of this, the highest crime of the criminal Tariff act, placed upon the statute book by the last session of this discredited Congress. There is no disputing the proposition that this Congress has been limited by the popular verdict to the simplest and most restricted function which it can exercise under the Constitution. This Congress has been forbidden by the overwhelming voice of the people of the United States to do anything further than to vote the necessary money supplies for the maintenance of the machinery of Government. It has no right to do anything else. There is at present a Democratic majority in the House of Representatives as well as in the Senate. This majority has been rebuked by the people: It has been commanded by an overwhelming voice to do no further mischief. It has, since the verdict of last November, repeatedly and emphatically exhibited its inability to do anything. Paralyzed by the voice of the people, it has been further hypnotized by its own internal disorganization.

"It cannot be believed that the policy exemplified by the present Chief Executive of the nation can be carried into its legislative chambers. The popular will has expressed itself with an emphasis almost without precedent in the history of the republic. The expression of that popular will has expressed itself with an emphasis almost without precedent in the history of the republic of the inquisitorial and obnavious levy upon the private business of the people of this country should be at least postponed. It should be, indeed, absolutely defeated. The next Congress, which will be co purpose, therefore, of making an appropriation to pay the expenses of collecting this tax would be to create an army of mercenaries who, like our ancient enemies, the Hessians of the Revolutionary war, would be hired by an Administration, more British than American, to enforce a revenue policy foreign rather than domestic in its sympathies. It is not worth while to incur this tremoulous expense, to create this armed band of inquisitors, when that army, almost as soon as hired, must be dismissed and disbanded. "The equity of parliamentary procedure demands also another consideration. It is a fact beyond dispute, I think—it is certainly an assertion which I think no Senator upon the other side of this chamber will venture seriously to deny—that if the three seats now vacant in this chamber from Washington, Montana, and Wyoming had been filled last summer the enactment of the present Tariff law would have been impossible. The people of those States have a right to a voice in this Senate equal to the voice of any of the other States of the Union. Those States will within a few days elect Senators will be the fruits of the election of Nov. d. 1893. They will be educated by its lesson. It is proper that until those States are fully represented no legislation so important to this country as the collection of this income tax should be authorized. The delay is non-essential. There is no reason to object to this brief interval, which must result in the full representation of these three great States. There is no special urgency requiring the appropriation for the creation of this army of revenue collectors. It is, in my opinion, the duty of the Republican party in this chamber to prevent the collection of this income tax should be authorized. The delay is non-essential. There is no reason to object to this brief interval, which must result in the full representation of these three great States. There is no special urgency requiring the appropriation for the creation of this army of revenue collectors. It is, in my opinio

publican party in this chamber to prevent the collection of this iniquitous tax, tee statute for which will certainly be repealed perhaps within a few months, and certainly within another year."

At the conclusion of Mr. Quay's remarks, his motion was defeated—yeas, I (Mr. Quay); nays, 42. Mr. Hill did not vote.

Mr. Sherman (Rep., O.) said that there were two noints in Mr. Hill's proposition. He had listened with pleasure to his address, and agreed with him in the main that the income tax was inquisitorial and unjust, and that it perhaps ought to be repealed. He did not agree with him, however, in supposing that the amendment offered by him was requisite in order to give to citizens of the United States the right to sue in United States courts if he considered the income tax unjust or unconstitutional. It was perfectly apparent to him (Mr. Sherman) that every citizen of the United States had the clear, unquestionable right to raise the question by a suit at law in the courts of the United States, and to test the constitutionality of the tax, the amount of the tax and all legal questions involved in it. Besides, he did not think it just—indeed, he thought it unconstitutionality for the Senate to attempt to change the Tariff iaw in such a way. The Senate had no right to originate any proposition affecting the assessment of taxes, the collection of taxes, or the management of taxation. The House of Representalives had given to it by the Constitution the supreme and exclusive power to introduce all revenue bills. Here was a proposition to carry into execution an exiting law. The Senate had no moral right to refuse the appropriation asset for. If the law were bad, it was still the law, and Senators were bound to obsy it just as much as any citizen was. The Senate had no moral right to refuse the appropriation to carry into execution an exiting law. The Senate had no moral right to refuse the appropriation or multify a law give the subject of the income tax prior to the Senate had no gipt to deary in the Republic mi claims advanced by men who established their loyalty to the Government thirty years after the war ended.

Mr. Dockery (Dem., Mo.) said that for himself he would repeal the Bowman and Tucker acts, abolish the Committee on War Claims, and declare the war closed.

No action was had on the bill.

Upon recommendation of the Committee of the Whole the House laid on the table the bill to remit to the contractors for building the dynamite cruiser Vesuvius the penalties imposed for delay in her construction.

Mr. Dingley's substitute for the bill reported by the Committee on Merchant Marine and Fisheries, relating to the appointment and duties of shipping commissioners, was passed; also the committee's bill increasing from \$100 to \$1,000 a day the penalty for the violation of the law for the protection of the salmon fisheries of Alassa, and directing the appointment of inspectors to see that the law is enforced.

Mr. McCall (Rep., Mass.) introduced a bill authorizing the Secretary of the Navy to rebuild the dry dock at the Charlestown Navy Yard, Boston. The dock is to be not less than 800 feet long and 80 feet wide, and its cost is limited to \$1,000,000, which is appropriated by the bill.

acreasing. For this month the receipts from customs have aggregated \$7,207,000, against January. For the fiscal year to date the customs receipts have aggregated \$76,520,000, against \$74,250,000 for the corresponding period of the last fiscal year to date.

Customs Receipts Increasing.

WASHINGTON, Jan. 11 .- Customs receipts are

You Will Be in Good Company While being cured of inebrity at the Keely Institute, White Plains, N. Y .- Ade.

FIGHTING THE INCOME TAX. What is Home

100D'S Without a family medicine chest? BUIT IN EQUITY AGAINST THE CON-PILLS and what is a fam TINENTAL TRUST COMPANY. ily medicine chest Cure Joseph M. Choate and Seward, Guthrie, Piller It in un. IVER LLS Morawets & Steele for the Plaintiff, worthy the name! Who Is a Shareholder in the Company Hood's Pills are and Asks to Have It Restrained from especially pre-Paying the Tax on Its Net Income. use, and are so gentle in action, so easy in Lewis H. Hyde, who resides at Orange, N. J.,

FIGHT OVER PENSION BILLS.

A Scene in the House When the Bill Grant

ing a Pension to Gen, McClernand Was Up.

ally large attendance upon the night session of

the House, which was devoted to the considera-tion of private pension bills. There was also an

unusual debate, even for a Friday night session,

when the controversy over the granting of pen

sions usually rages with more or less intensity.

Mr. Springer (Dem., Ill.) asked favorable ac

\$100 a month to Major-Gen. John A. McCler.

nand, which he had unsuccessfully endeavored to have passed yesterday and to-day in the

House. There was not a quorum present, and upon the vote Mr. Jones (Dem., Va.) made the

point of no quorum.

This aroused Mr. Springer's indignation, and

his Southern colleagues who persisted in main-

ioning of Union soldiers. He pointed out the

fact that only thirteen Democrats had been re-

turned to the Fifty-fourth Congress from the

Northern States, and said that if this course

Northern States, and said that if this course were not changed there would be no Northern Democrats in the succeeding Congress.

Mr. Pence (Pop., Col.) appealed to Mr. Jones to withdraw his point of no quorum, referring to withdraw his point of no quorum, referring to the gallant conduct and high reputation for patriotism of the beneficiary of the bill as a sufficient reason for the request.

An unexpected interjection occurred here, which created something of a sensation. Mr. Waugh (Rep., Ind.) asked if this Gen. McClernand was the same Gen. John A. McClernand who was removed from his command in front of Vicksburg by Gen. Grant for unsoldierly conduct, and of whom Gen. Halleck wrote to Gen. Sherman in 1864 that it would be murder to give him a command?

Mr. Marsh (Rep., Ill.), replied most vigorously to this question. He declared with passionate earnestness that Gen. McClernand had never been guilty of unsoldierlike conduct, and that the history of the Vicksburg campaign would show that he had not been removed by Gen.

Grant for that reason.
"What were the reasons?" asked Mr. Waugh.

Mr. Jones-I hope the gentleman from Mis-

Proceedings in the House,

WASHINGTON, Jan. 11.—Under the rules of the House, this was private bill day, and three hours

were spent in an unavailing consideration, in Committee of the Whole, of a bill that occupied

he attention of the body on the day last devoted

to the private calendar in July, 1894. It was for

the payment of \$13,000 for stores and supplies

from a loyal Tennesseean in the war, as adjudged by the Court of Claims. The bill elicited a dis-

usaion of the general policy of Congress with respect to these bills, and Mr. Boatner (Dem.,

La, said that if it was the intention to pay none of them, the sooner that fact was known the netter it would be for the peace of mind of the Representatives from the Southern States.

Mr. Cockrell (Dem., Tex.) said he had no request to make of the conquerors on account of claims advanced by men who established their loyalty to the Government thirty years after the war ended.

tion upon the Senate bill to grant a pension of

effect, and so perfect in result that they are the segan yesterday in the United States Circuit ideal home cathartic. Hood's Pills are prepared only by C. I. Hood & Co., Lewell, Mass., U. S. A. Court in this circuit a suit in equity against the Continental Trust Company, of which he is a shareholder, to test the constitutionality of the Sold by all druggists. Price, 25 cents per box. new income tax. Mr. Hyde is represented by Mesars, Seward, Guthrie, Morawetz & Steele, and Mr. Joseph H. Choate as his counsel. It is underreason why, in this particular instance, in regard to a statute which has not yet gone into effect, and in reference to which grave doubts as to its constitutionality exist, the citizen should not have the right, preliminarily, to bring a suit to test the question.

Mr. Mitchell (Rep., Or.) said that it seemed to him, whatever might be the differences of opinion among Senators as to the constitutionality, propriety, or policy of the income tax, there ought not to be any real difference of opinion as to these two propositions—first, that the pending appropriation ought to be made, and second, that the amendment proposed by the distinguished Senator from New York ought to be adopted. stood that a number of corporations and indi-viduals largely affected by the income tax have combined to protect their interests and to test the constitutionality of the act.

Section 3,224 of the Revised Statutes of the United States provides that "no suit for the purpose of restraining the assessment or collection of any tax shall be maintained in any court;" and it was to obviate the difficulty presented by this section that an amendment to the Urgent Deficiency bill was introduced in the the distinguished Senator from New York ought to be adopted.

The discussion continued for over half an hour, and then the point of order was raised by Mr. Morgan (Dem., Ala.) that the pending amendment proposing general legislation on a general appropriation bill was not in order.

The presiding officer (Mr. Faulkner, West Virginia) sustained the point of order, and Mr. Hill appealed from that ruling.

Mr. Morgan moved to lay the appeal on the table. United States Senate on Thursday by Senator Hill. The amendment declares that nothing in any law to the contrary shall preclude any court of the United States, having jurisdiction of the parties, from considering and determining as to the constitutionality of the income tax. The Supreme Court of the United States has table.
Without disposing of this question the Senate
proceeded to the consideration of executive business, and at 5:20 adjourned until to-morrow. decided that a suit could not be brought to restrain the collection of a tax merely upon the ground that it was unconstitutional, but it has also held in several cases of State tax laws that where there existed some other ground of equitaole jurisdiction, a court of equity could properly interfere and grant an injunction restraining the enforcement of an unconstitutional tax law. It WASHINGTON, Jan. 11.-There was an unusu-

enforcement of an unconstitutional tax law. It is apparently upon this theory that Mr. Hyde is now proceeding.

The bill of complaint shows that the trustees of the trust company deem it inexpedient to enter into a suit with the Federal Government in this matter, and consequently Mr. Hyde, as a shareholder, is seeking to restrain the directors from voluntarily paying what he holds to be an unconstitutional tax. In this way it seems likely that the courts can pass upon the question of the validity of the income tax. and thus avoid the delay and uncertainty of proceedings which would follow a payment of the tax under protest and the institution of suits against the Collector of Internal Revenue for the refunding thereof.

The new bill of complaint by Mr. Hyde raises questions entirely distinct and separate from the Moore suit to be argued in Washington, and has no connection with that proceeding. The principal grounds alleged in the complaint are as follows:

That the defendant company is required by

principal grounds alleged in the complaint are as follows:

That the defendant company is required by the laws of the State of New York to invest its capital (\$500,000) in real estate securities, or in the stocks of the United States or the State of New York, or in the stocks and bonds of incorporated cities and counties of that State; that its assets now amount to more than \$50,000, of which over \$25,000 is in real estate held in fee, and at least \$200,000 in bonds of the city of New York; that its net profits or income for 1894 were more than \$100,000; that it holds many parcels of real estate as trustee, and other trust estates; that a majority of its trustees now assert that they intend to pay two per cent. Income tax on the net profits for 1894, including the income derived from real estate and city bonds, and assert that a similar tax must be paid on each of the net incomes in excess of \$4,000 of all persons for whom the company is trustee.

bonds, and assert that a similar tax must be paid on each of the net incomes in excess of \$4.000 of all persons for whom the company is trustee.

Thereupon the orator alleges that the provisions of the income tax law are unconstitutional, null, and void because the said income tax is a direct tax on the real estate and personalty held in the company's own right and held for others; and, being a direct tax, is not, as the Constitution directs, apportioned among the several States according to population.

But that if it is not a direct tax, then it is unconstitutional because its provisions are not uniform throughout the United States, as the Constitution requires of "duties, imposts, and excises;" that it is not uniform because many corporations with net incomes less than \$4,000 in 1894 are required to pay it, while individuals carrying on similar businesses and with like income are exempted; that it is not uniform because many shareholders in the defendant company had incomes less than \$4,000 in 1804, and yet are compelled to suffer a diminution of their return from the said shares by reason of the tax, while persons with equal incomes, otherwise derived, escape; that it is not uniform because it is imposed on only about 2 per cent, of the people of the United States, although the exempt 98 per cent, hold the greater portion of all the property, real and personal, in the United States; that it is not uniform because its term is limited, and such gifts of personalty acquired by gift or inheritance, and not to realty so acquired; that it is not uniform because its term is limited, and such gifts of personalty passing during the pendency of the act are taxed while similar gifts when the term expires will not be taxed; that it is not uniform in percentage, but varies, according as the property from which the income is derived belongs to an individual, or to the members of one family; that it is not uniform because it exempts salaries of State, county, or municipal officers as well as the income of various asociati Grant for that reasons.

"What were the reasons?" asked Mr. Waugh.
"I do not cere to enter into a discussion of them
here," replied Mr. Marsh, "but I assert, without
fear of successful contradiction, that Gen. McClernand was as far as any man in the Union
army from being guilty of unsoldierly
conduct, and I know what I am talking about. And I say it of a man
who has always been opposed to the political
party with which I have always affiliated."
[Load applause.]

"Bid not Gen. Grant remove him for causes
which he deemed proper?" continued Mr.
Waugh.

"I do not desire to reflect upon Gen. Grant,"
said Mr. Marsh, "but I say that while he acted
for reasons that seemed proper at that time his
action was a mistake."

Mr. Jones took the floor and attacked the policy of picking out a soldier here and there for a
big pension, or the widow of one, who is able to
gather influence enough to get a bill through
Congress. He aroused a hise by alluding to the
widow of Gen. Logan, in receipt of a pension of
\$2,000, living in luxury and spending lawishly
for flowers for her social functions. In regard to his own course of antagonizing these
pension billa, which he said was for the reason
that it had not been the policy of Congress to
make selection of soldiers widows for especial
pensions, he declared that many members had
come to him and commended him for it, and excused their own action on the ground that they
could not afford to antagonize the granting of
pensions.

Further, that it taxes income not taxable under the Constitution of the United States, and likewise stocks and bonds of the States, and of counties and cities therein, which stocks and bonds are among the means of carrying on the local Governments, and are not proper subjects of the taxing power of Congress, and which States and their counties and municipalities are independent of the general Government of the United States and the respective stocks or bonds of which are, together with the powers of the States to borrow in any form, exempt from Federal taxation. The orator shows that such stocks and bonds of local Governments exempted under the Constitution from taxation amount to \$1.243,268,000, on which the income is \$50.541,000 yearly, and that it was the intention of Congress and is essential and necessary to accomplish the purposes and general scope of said legislation to lay and collect said tax upon income derived from State, county, and municipal stocks and bonds.

Further, that the income tax law impairs vested rights by imposing a tax on incomes which accrued prior to Aug. 28, 1894, the date of the enactment of the law; that under its terms persons and corporations may be deprived of their property without due process of law; that "all persons or corporations may be compelled to produce and disclose their private books and papers in order to make them liable for a penalty or to forfeit their property, in violation of Articles IV. and V. of the Constitution." Further, that it taxes income not taxable could not afford to antagonize the granting of pensions.

The matter of his own military record having been brought into the discussion, Mr. Jones said that he was a boy when the war broke out, notwithstanding which he served more days and nights in the trenches in the line of duty than thousands of the men now drawing pensions from the Government.

'On which side?'' several members asked.

Drawing himself up, Mr. Jones responded:
'On the side of the Confederate States of America, of whose cause, although it went down in defeat, I am as proud now as then when I defended it when a boy.''

Mr. Clark (Dem. Mo.) said that, having been defeated for Congress, he proposed now to express his opinion. For the gentleman from Virginia, personally he had much regard, but he wanted to say that in the late election there were fifteen, twenty-five, or fifty Democratic candidates in the North who went down to their political death because of the speeches he had made.

Mr. Jones—I hope the gentleman from Mis-Mr. Jones—I hope the gentleman from Missouri was not one.

Mr. Clark—Yes, I did, and because of the pension speeches you made here. We are tired and sick of having these Southern members come up here and stab us in the back.

Continuing, Mr. Clark said he believed that every old soldier who was in need deserved and should receive a pension.

"When Hen Butler was here," he said, "he suggested pensioning the soldiers of both armies. I don't know but that that was a wise and patrictic scheme. It certainly would meet with less opposition than the present plan,"

Having favorably acted upon four bills, the committee, at 10:30, rose and the House adjourned.

The orator alleges that voluntary compliance by the defendant corporation with the terms of the law will expose it to a multiplicity of law-suits brought by shareholders and persons for whom it acts as trustee, to the irreparable damage of the shareholders. He saks to have the corporation restrained from so complying and to have the income tax law declared null and void.

Social Life in Washington,

WASHINGTON, Jan. 11 .- Mrs. Edwin L. Uhl, wife of the First Assistant Secretary of State, gave a charming tea this afternoon. She was ssisted by Miss Putman, Mrs. R. L. Parker Mrs. Rockhill, Mrs. Tittman, Mrs. Finley, Miss Helen Smith, Miss Jane Hamlin, Miss Aukam, and Miss Uhl. Mrs. Uhl wore a very handsome gown of cerese brocade veiled with black net;
Mrs. Putman pale blue moiré antique, trimmed
with white lace; Mrs. Aukam pale pink
brocade trimmed with joi. The tea table was
very attractive, with large bunches of scarlet
carnations and maiden hair ferns. Mrs. Parker
and Mrs. Finley presiding. The reception was
very generally attended by the official world
and by a great many from the diplomatic circle.
Secretary and Mrs. Lamont gave a dinner tonight in the house of Mr. Joseph Jefferson,
Among those invited to meet Mrs. Jefferson were
Senator Morrill, Senator Sherman, Senator Hill,
Senator Hawley, Secretary Carlisle, AttorneyGeneral Olney, Thomas B. Reed, Dr. William
Everett, the Mexican Minister, and Chief Justice Fuller.

The Brazilian Minister and Mme. Mendonca
gave a dinner last night in honor of the Misses
Welling of New York, who are guests at the
Legation. The other guests were Miss Stuart,
Miss Cora Cullen, Miss Lindsey, the Misses
Mendonca, Mrs. H. Von Flotow, Count Conrad
de Buisseret, Count Julia de Gaiarsa, Count
Louis Szechenji, Dr. Olyntho de Mazathaers,
Mr. Domico da Gama, and Mr. Mario de Mendonca. gown of cerese brocade veiled with black net

To Make It Pleasant for the Republican

Editors. The Union League Club, through its Presilent, Gen. Horace Porter, who is also Chairman of the committee of citizens appointed to enter-tain the Republican editors of the State during their visit here on Jan. 24 and 25, has tendered a reception to the visitors on Thursday afternoon, Jan. 24. On the evening of Jan. 25 a banquet will be given them at Delmonico's which Gov. Morton and Mayor Strong will

Cuban Cigarmakers Strike.

Another strike of Cuban cigarmakers is now n progress against a reduction in wages and against the introduction of mould work, which, against the introduction of mound work, which, they ray, lessens their earnings. The firms involved are Garcia & Co., Arguilez & Lopez, S. Rodriguez, Garcia & Sandos, Garcia & Veza, and Ames & Ortig. The strikers belong to the union known as "La Defensa," and if the strike lasts long they will return to Cuba.

Bargains in Men's Necktwear.

Four-in-Hands, Knots, Club Ties and Bows,

45 cts.

(new materials),
usual price \$1.00 and \$1.25,

Lord & Taylor,

WERE DECORATING A SALOON. The Utlen Avenue Tabernacle Comm Hervice Recovered.

The silver communion service stolen from the Utica Avenue Tabernacle, at Utica and Schenectady avenues, Brooklyn, on Monday by a young man named Collins, who was engaged in the church as assistant sexton, was recovered in this city on Thursday.

On Monday afternoon a young man entered George Doyle's liquor store, at 13 Washington street, and, after standing around for a short time, asked Mr. Dovle if he would like to buy some silverware to ornament his bar with. Mr. Doyle said he would buy if the price was low enough to suit him. The young man then opened a

to suit him. The young man then opened a bundle containing two sliver cups and a sliver server. He offered the articles for 25 cents each.

Mr. Doyle questioned the man, suspecting that the things had been stolen from a church. The man explained that his brother was the sexton of a church, and that the things had been presented to him as a Christmas gift. After a little argument over the price, Mr. Doyle finally bought the three pieces for 60 cents, and the young left the place.

On Wednesday Mr. Doyle saw in a Brooklyn newspaper that the Utica Avenue Tabernacle had been robbed. He wrote to the sexton of the Tabernacle, saying that he thought he had the stolen service. On Thursday morning the sexton, accompanied by a detective, went to Mr. Doyle's and identified the service.

Mr. Doyle promotly turned it over to the sexton.

CHARGED ONE PER CENT. A YEAR And Sold the Things Pawned with Him

Henry Camp, alias Babcock, alias Morris opened an office several months ago at 7 Water street, Boston. The sign read "Carter Loan Company." He advertised that he would loan money on jewelry and diamonds at the low in terest of one per cent, per year. This brough him many customers. After loaning the money

Camp invariably pawned the articles. On Nov. 20 he purchased a diamond for \$16 from F. T. Butier & Co., at 406 Washington street, Boston. He paid \$20 down and made two other payments of \$4 each. Then the Carter Loan Company went out of existence, and Camp disappeared. The Boston detectives discovered that he had been living at the Creighton House with a woman whom he said was his wife. The detectives traced the pair to 109 Falmouth street, Boston, but got there too late to arrest them, as they had just left for this city.

Capt. Watts of the Boston Detective Bureau wrote to Inspector McLaughlin, and Detective Mulyy, who was assigned to the job, ran the couple down at 330 West Fifty-ninth street, Thursday night, and arrested Camp.

The prisoner was arraigned before Justice McMahon in the Tombs Court yesterday, and held to await the arrival of requisition papers from Boston. Mr. Butler, who was in court, said that Camp, after pawning his victims property, sold the tickets. His stealings aggregate \$3,000. other payments of \$4 each. Then the Carte

SAID HE WOULD SHOOT HIMSELF, But Mykitta Finally Concluded to Kill Him

self with Poison. Hugo Mykitta, 32 years old, of 1,518 Avenue A. killed himself on Thursday night. Mykitta was despondent because he couldn't get work. and at first intended to shoot himself, but after revolver he changed his mind

The suicide was a retoucher of photographs He came to this country from Dantzig, Germany, about ten years ago. He went first to Chicago and then to St. Louis, but fared worse in going further. Returning to this city abouta year ago, he found it still harder to get work.

Mykitta finally told his wife he wanted to die. He bought a revolver and said he would shoot himself. Mrs. Mykitta tried to get the pistol, but could not find it.

On Thursday night she noticed that her husband was unusually depressed while preparing for bed, and he was in bed but a few minutes when he rolled out unconscious. He had swallowed some of the poisonous fluids used in his business. He was taken to the Presbyterian Hospital, but died on the way. many, about ten years ago. He went first to

A \$190 " BANKRUPT SALE." The Bankrupt Objects to a Neighbor Fashion of Advertising.

Henry Reinhardt, a dealer in dry goods at Eighty-sixth street and Third avenue, failed on Dec. 26 last. Greenwald Brothers, who carry on a similar business a short distance away, purchased about \$190 worth of goods taken by Sheriff in replevin proceedings, and immediately advertised that they had purchased the bankadvertised that they had purchased the bank-rupt stock of Reinhardt, which was valued at about \$60,000, and put up large posters an-nouncing that they would sell the same at greatly reduced prices. Reinhardt objects to this, and through his counsel, Joseph C. Rosen-baum, has obtained a temporary injunction restraining the use of his name in connection with the sale. An affidavit was presented de-claring that such advertising has been the custom with certain business houses for some time, and has been carried on very extensively for the purpose of misleading the public.

COL. STEVENSON INDICTED. Commodore Gerry Was a Witness Before

Col. William H. Stevenson of Bridgeport. Conn., who was arrested on Friday for interferfering with Agent Barkley of the Society for the Prevention of Cruelty to Children at Thirtyfourth street and Broadway, was indicted by the

fourth atreet and Broadway, was indicted by the Grand Jury yesterday for that offence. The witnesses before the Grand Jury were Eibridge T. Gerry, President of the Society, and Agent Berkley.

The indictment was drawn under section 568 of the Penal Code, which relates entirely to interference with officers of the Society for the Prevention of Crucity to Children. The boy whom Col. Stevenson tried to rescue from the agent has been discharged from custody.

## Need Clear Heads

Working people need clear heads, sound sleep and good digestion; for if sickness comes, what then? It is cheaper to keep well. That "queer feeling" springs from indigestion. First you "pooh pooh !" Then you grow alarmed. No need of that, A box of Ripans Tabules will set you right and keep you right; so you can eat, sleep and work.

Ripans Tapules may be obtained through your nearest druggist. Price, 50 cents a box.

LIVE WASHINGTON TOPICS.

MR. BOUTELLE OF MAINE DIS-TURBS THE DIGNITY OF THE SENATE.

A Repriment from the Presiding Officer-Gen, Stekles, in Full Regimentals, at the Diplomatte Reception A Unique Enter-WASHINGTON, Jan. 11.-Representative Boutelle of Maine has a very poor opinion of the digatty and traditions of the Senate, and his reverence for that august body has been further diminished during the present week because of two direct rebuffs he has received at the hands of certain Senators. It is well known that he is an active, if not always effective, champion of the annexation of the Hawaiian Islands, and he takes a keen interest in the controversy between the President and Senators, Aldrich and Lodge, now in progress. To-day Mr. Boutelle made several visits to the Senate Chamber, and it was evident, from the manner in which he hurried in and out, that he was unusually agitated. While Senator Sherman was offering some suggestions on the income tax proposition, in reply to the able speech of Senator Hill, Representative Boutelle and two other Congressmen were

carrying on an animated conversation. Senator Teller called the attention of the presiding officer to the fact that there was so much confusion in the chamber that the remarks of the distinguished Senator from Ohio could not be heard. Senator Faulkner was presiding at the moment, and after pounding upon the desk with the gavel he admonished the Senators to cease conversation, and, looking directly at the Boutelle trio, he added: "And visitors will please be silent or retire to the cloak room." Mr. Boutelle glared at the Senator from West Yirginia and followed his companion into the

Mr. Boutelle glared at the schatter from the Republican cloak room.

A few days ago, while Senator Aldrich was addressing the Senate on the Hawaiian question, Representative Boutelle came over from the House and took a seat beside the Senator from Rhode Island and was apparently coaching him. Senator Gray, in replying to Senator Aldrich, noticed that Mr. Boutelle was deeply interested in the debate, and took occasion to deliver a mild reprimand to the intrusion upon Senatorial decorum by remarking. "With all deference to the Senator from Rhode Island and his Maine adviser, I will undertake to contradict the statement he has just made," &c. Mr. Boutelle does not relish these discourtesies, and he will probably retailate if he catches Senators Fanikner or Gray on the floor of the House during the session.

Secretary Carlisle to-day appointed J. Kendrick Upton of New Hampshire assistant general superintendent of the life-saving service, vice Henry L. Piper, who has been transferred to a clerkship in the Internal Revenue Bureau. Mr. Upton was formerly chief clerk of the Treasury Department, and afterward assistant Secretary of the Treasury under Secretary Sher-man in 1880-81.

The House Committee on Military Affairs to day ordered favorably reported the bill of Mr. Curtis of New York amending the law governing appointments of cadets to the West Point Military Academy so as to provide that the corps of cadets shall consist of one from each Congress district, one from each Territory, one from the District of Columbia, who shall all be actual residents, and such number as may be appointed at large, not exceeding ten annually.

The President to-day sent to the Senate the following nominations:

Postmasters—I. K. Deckard, Middietown. Pa.; John J. Kinney, Gallitzen, Pa.; Frank P. Bennett, Bridgeton, Me.; Horace Bullock, Georgetown, Col.; David O. Stone, Howarden, Ia.; Thomas P. Danaher, Forest City, Ia.; Alexander Charles, Cedar Hapida, Ia.; Elia L. Ching, Montevideo, Minn.; Samuel Welch, Somers—Lieut.-Col. William Winthrop, Deputy Judge Advocate-General, to be Colonel and Assistant Judge Advocate-General.

Major Edward Hunter, Judge Advocate, to be Deputy Judge Advocate-General, with rank of Lieutenant-Colonel.

First Lieut. E. H. Crowder, Eighth Cavairy, to be fajor and Judge Advocate.

Representative R. R. Hitt of Illinois, member of the House Committee on Foreign Affairs, said to-day that while he agreed with President to-day that while he agreed with President Cleveland that Hawaii should have the benefits of telegraphic communication with the outside world, he was strongly opposed to the suggestion in the President's message of Wednesday, that a British company should be permitted to construct and operate a proposed cable line from Australia to British Columbia, touching on one of the Hawaiian Islands, Mr. Hitt maintained that the United States should control any cable line from Hawaii, and pointed out that if a foreign company had such a concession the country would be placed at a great disadvantage in the event of war. If there had been cable communication with Hawaii since the change in political government there. Mr. Hitt maintained that much of the embarrassment and compilication of the pist two years over Hawaiian affairs might have been obviated. While Chairman of the Foreign Affairs Committee in the Fifty-first Congress Mr. Hitt offered an amendment to the Diplomatic and Consular Appropriation bill providing for a survey for a cable between San Francisco and Honolulu, but it was defeated.

The President has awarded a medal of honor to Brevet Major-Gen. James A. Williamson, United States Volunteers, for most distin United States Volunteers, for most distinguished gallantry in action at Chickasaw Bavou, Miss., Dec. 29, 1862. In an assault upon a greatly superior force, strongly entrenched, this officer, leading his regiment at the head of a storming column, having reached an advanced and exposed position and finding all support withdrawn, nevertheless held his ground under circumstances that would have fully justified retreat, while unavailing efforts were being made to induce other troops to reenforce it.

The President also awarded a medal of honor to Stephen P. Corless, Licutenant Fourth New York Heavy Artillery, for gellantry in action near the South Side Railroad, Virginia, April 2, 1865. A color bearer having been shot, this officer dismounted, raised the colors from the ground, remounted, and rushed forward in advance of the troops and placed the flag on the enemy's works.

Postmaster Dayton of New York city to-day called upon Speaker Crisp in regard to the Clerks' Classification bill. As a result, it has Clerks' Classification bill. As a result, it has been arranged that on Wednesday next the Postmasters of the large cities will come to Washington to discuss the measure and call upon the Speaker of the House to urge the Committee on Rules to name a day to vote upon it. The bill provides for the grading and compensation of clerks. Those expected to be present are the Postmasters at Chicago. Boston, Philadelphia, Raltimore, Pittsburgh, St. Paul, and New York city.

The Senate to-day confirmed the following William H. Ruby, to be Commissioner of Immigration of liaitimore.
George C. Carmine of Maryland, to be Second Lieutenant in the revenue cutter service.
Dunier R. teamon late Captain Third Artillery, to Dunier H. teamon late Captain Third Artillery, to James W. Albert, late Major Corps Engineers, to be Major in the army.
Postunasters—F. K. Wright, Wellsboro, Pa.; W. W. Vaneman, Grove City, Pa.; Elwood Humel, Humelstown, Pa.

Secretary Gresham appeared upon the floor of the Senate late this afternoon to consult various members of the Committee on Foreign various members of the Committee on Foreign Relations. When the Secretary entered the chamber he went over to the Republican side and took a seat on the sofa. Those Senators, including Senators Teller, Platt of Connecticut, Quay, Stewart, and several others, with whom he wished to converse, were sent for, and Senator Kyle, the Populist, who passed by, was the only Senator who voluntarily greeted him. It so happened that when Secretary Greshem came upon the floor Senator Ransom of North Carolina was over on the Republican side. With his customary Chesterfieldian manners he gave the Secretary of State a warm grasp of the hand, exchanged a few words, and went back to the Democratic side of the Senate. No other Democrat greeted the Secretary.

Gen. Daniel E. Sickles was one of the most conspicuous figures at the diplomatic reception at the White House last night. He was arrayed in his full regimentals, side arms, sword, sash, and the foreign decorations he received abroad. The latter were worn on a piece of garnet ribbon at the General's throat. In civilian attire tien, Sickles is a striking looking man, but in his military regain, leating on his crutches, he attracts even more attention. Since the General's famous denunciation of Fresident Cleveland at the last Chicago Convention, when he waved aloft his crutch and aunounced to the members of the Convention that "Grover Cleveland will not get a single soldier vote," he has not been a frequent visitor at the White House. His presence there has inkint was the subject of some comment, but he did not appear to be annoyed by the attention he attracted. On the contrary, he seemed to enjoy the festivities to the fullest extent, and one of the pleasant features of the occasion was the great amount of deference shown him not only by the Presidential party, but by the social leaders and the army and navy officers. The ladies were particularly gracious to the gallant soldier and diplomat. conspicuous figures at the diplomatic reception One of the most unique and interesting events

of the season thus far was a reception given by the Japanese Minister at a birthday celebration. the Japanese Minister at a birthday celebration. Mrs. Oiney, wife of the Attorney-General, was hostess of the evening. Most of the guests were women, many of them having entertained Minister Kurino the early part of the masson. The handsome ballroom of the legation was a nerfect bower of Japanese beauty. An improvised stage was at one and, draped and festooned with fine green leaves and red and white flowers. The national colors were conspicuous everywhere. Tiny colored lanterns and pretty umbrellas of flowers were a most effective decora-

FEW KNOW ABOUT THE SHAKERS OF

MOUNT LEBANON. We do not believe in their peculiar religious

views. We cannot enter into the spirit of their sacrifices, and therefore we don't study that habite of life. It is not necessary to believe as they do, nor to

act as they do, but we can and do respect their honesty of purpose, both as far as their prin-ciples are concerned and their worldly deeds. Almost every prominent man has some one specialty in which he excels, especially if he has devoted his life to its study and develop-

has devoted his life to its study and development.

In one particular the Shakers excel above all others, and above all others, excel above all others, and above all other men or classes of men. This is in the cultivation of medicinal herbs and plants. They have made this a study for more than one hundred years. They are also expert in extracting from them their peculiar essences and medicinal virtues.

This is their peculiar industry. Their lives have been devoted to it. By it they are supported. They excel in this branch as do the Monks of the Grder of Benedictine with their famous liqueur.

Now, this life-long study on the part of the Shakers has not been in vain. They have secondlished much good. Their medicinal extracts and cordials are known throughout the world.

The Shaker Digestive Cordial is probable to.

tracts and cordials are known throughout the world.

The Shaker Digestive Cordial is probably the most successful article ever given to the public. It is not a cure for all diseases; it don't pretend to be; but one disease it will cure, and that is indigestion. It is not pretended that it will cure anything else, and a sufferer has not long to wait to see the result.

Almost the first dose will give relief, and, if continued, a permanent cure will follow. The Shaker motto is: "To try all things and hold fast to that which is good." For this reason the Shakers have put into the hands of the retail drugglass who sell their Digestive Cordial small trial bottles which can be had for 10 cents each, so that for this small sum the reader can know if the Digestive Cordial is adapted to his case.—

Adv.

Morses, Carriages, &c. DETER C. KELLOGG & CO., Auctioneers.

800 TROTTING BRED HORSES

At auction at Madison Square Garden, New York, Wednesday, Thursday, Friday, and Saturday, Jan. & 10, 11, and 12, 1803. DAYS and EVENINGS, commencing at 100 clock mernings and 7:15 evenings.

commencing at 100 clock mornings and 7:15 evenings.

During the four days valuable consignments will be sold, from such noted breeders and breeding establishments as J. W. Ogden. Robert Steel (Cedar Park). Highlawn Stud (closing out). A. B. Forbes, J. Malcolm Forbes, A. B. Darling, J. W. Daly, John Turl's Sona Forbes, A. B. Darling, J. W. Daly, John Turl's Sona Forbes, A. B. Darling, J. W. Daly, John Turl's Sona Forbes, A. B. Darling, J. W. Daly, John Turl's Sona Forbes, A. B. Darling, J. W. Daly, John Turl's Sona Forbes, A. B. Darling, J. W. Daly, John Turl's Sona Forbes, Colored Fo

tion. A delightfully Japanese entertainment was offered the guests, arranged under the di-rection of Mr. P. K. Okabe. The first part of the programme was:

1. Dance-Miss Oshidsu. 2. Magic Butterfly-Miss Okoto. 3. "Sezuma"-Mr. Juturo.

Then followed an intermission, and the guests were requested to participate in the "Fukubik!," a game like the cld game of "Commerce." When favors are drawn each lady was presented with a package neatly wrapped in Japanese paper, and found dainty little souvenirs appropriate for the occasion. The second part of the programme was: appropriate for the was: of the programme was:

4. Stack Wire Performance—Miss Oshidau.
5. Magic Fire—Miss Okoto.
6. Juggier Performance—Mr. Jutaro. These artists came from New York.

President Cleveland may send a special message to Congress within the next few days to accompany the reply of Secretary Gresham to the resolution of the Senate calling for information on the subject of the release of the two Japanese students or spies, as they are called by the State department officials, to be tortured to death by the Chinese Government. Secretary Gresham had the correspondence in this case prepared several days ago, but instead of sending it to the Senate, it was placed upon the President's table, where it now lies. The President has given the correspondence some attention, and it is intimated that he has found in it matters important enough to be commented upon by him when submitted to Congress and the public. It is understood that he will explain and defend the course of the State Department in ordering Consul Jernigen at Shanghai to turn the prisoners over to the Chinese officials, on the assurance of the Chinese Minister that they would not be punished and that no action would be taken regarding them until Minister Denby should arrive at his post of duty at Pekin. company the reply of Secretary Gresham to the

MEN OF BOOKS MEET.

Joint Convention of the New York Library The New York Library Association and the New York Library Club held a joint meeting in

the parlors of the Young Men's, Christi ciation yesterday afternoon, at which about 150 members of both organizations were present. Three papers were read, the first of which, by W. R. Eastman of Albany, dealt with the Library Work of the University of the State of New York."

The law of 1892 gave the university special powers to deal with the libraries in the State. with a result that the libraries exempt from taxation are rapidly coming under the super-vision of the university. Last year more than 700 libraries, 600 of which contained more than 1,000 volumes, made reports of their condition to the university.

The university has the power to organise

libraries, grant charters, and renew old ones. It also had \$25,000 a year for three years granted to it to establish new and help old libraries. The conditions necessary to obtain aid from this fund are that the library must be

granted to it to establish new and help out ibbraries. The conditions necessary to obtain aid from this fund are that the library must be free, must raise an amount equal to the sum given, and the books purchased must be approved by the university. The amount given is generally \$200. In all ninety-one libraries have taken advantage of this law.

A. L. Peck of Gloversville read a paper on the "Adaptation of Libraries to Local Needs." As a beginning, he said, a library must be founded on strictly moral principles and should lead the taste of the community and not follow it. He advocated a close cooperation of the libraries with the local booksellers, and of having influence exerted on the latter to deal in elevating books. A cooperation with the schools is also necessary, not only with public schools, but with Sunday schools. There should be a close bond of sympathy between the teachers and librarian, and the libraries should supplement the work of schools as much as possible. Not the least important duty of the library, he said, is to collect and preserve for future reference material in the shape of complete files of local newspapers, pamphlets on local subjects, and municipal reports. Above alf, the library should be boomed through the local papers.

The last paper was a purely technical one by Mies Jenny L. Christman of Albany on the "Value of Classified Arrangement of Books to Trustees, Librarian, and Readers."

Last evening the New York Library Club gave a dinner for the association at Clark's, on Twenty-third street. The principal speakers were Dr. Edward W. Eggieston and Hamilton W. Mabie.

Mr. Mabiespoke of the connection of the press with libraries, which, he said, was no connection at all. He said The Sun had called him a "Katakrinokoupholog" because he had told young men to read newspapers less and good books more, but he still held by that topinion. The trouble was, he said, that the press as a whole had such an imperiect vision of relative values. A murder will be magnified out of all proportion to



W. H. PARKER, M. D., 4 Boston, Mass. THE MOST EMINENT SPECIALIST IN AMERICA. Fahausted Vitality, and all Discusses and Wenk-physical Bobility, and all Discusses and Wenk-gers of Mr. CURES off, Committation in the open and CURES off, Committation in

person or by letter. Prospectus, with testimonials.

FREE Large book. The Science of Lifet.

easy, 370 pp., 125 invaluable prescriptions for scole and chromic diseases, full git; only \$1.00, double scaled.